

Article - Natural Resources

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§5–219.

(a) (1) In this section the following words have the meanings indicated.

(2) (i) “Reforestation” means the stocking or restocking of an area with forest tree species.

(ii) “Reforestation” includes:

1. Site preparation by mechanical operation, application of herbicides, or prescribed burning;

2. Tree planting;

3. Release of seedlings from competing vegetation;

4. Animal damage control of seedlings; and

5. Other activities that the Secretary requires.

(iii) “Reforestation” does not include the growing of Christmas or ornamental trees.

(3) (i) “Timber stand improvement” means any cultural operation made to improve the composition, constitution, condition, or increment of a timber stand that does not result in immediately salable forest products.

(ii) “Timber stand improvement” includes:

1. Tree removal, girdling, poisoning, and pruning activities; and

2. Activities that improve forest health, including:

A. Efforts to control invasive species;

B. Creation or maintenance of forested riparian buffers;

C. Installation of water quality protection devices;

D. Reduction, removal, or other management of the residual materials generated during timber harvest;

E. Restoration of forest habitat affected by logging access roads and trails; and

F. Other habitat improvement or best management practices as determined by the Department.

(b) A person who owns or leases 3 to 1,000 acres of land may apply for reforestation or timber stand improvement certification under this section if the land is:

(1) Capable of growing more than 20 cubic feet of wood per acre per year; and

(2) Available for the application of scientific forest management practices for the primary purpose of growing and harvesting forest tree species.

(c) The Department shall issue an initial certification of reforestation or timber stand improvement to an applicant who owns or leases 3 to 1,000 acres of land that is used as commercial forest land or that is being restored and is capable of growing a commercial forest, if there is:

(1) A successful planting of the required minimum number of seedlings with acceptable species; or

(2) Timber stand improvement activities in accordance with a forest management plan developed by a licensed forester.

(d) (1) Within 2 years after the date of initial certification, the Department shall issue a final certification of reforestation or timber stand improvement to an applicant who received an initial certification if:

(i) Seedlings are living without other vegetation growing around or over the seedling; or

(ii) Successful timber stand improvements have been made in accordance with regulations of the Secretary.

(2) If the reforestation or timber stand improvement activities do not meet the requirements for final certification when the application is made, the applicant may replant or conduct additional timber stand improvement activities.

(e) If an application for final certification is not filed within 2 years after the date of initial certification, the applicant shall submit a plan to continue the reforestation or timber stand improvement project to the Department.

(f) The Department shall decertify land if:

(1) Reforestation or timber stand improvement activity on the land is discontinued before issuance of a final certificate;

(2) A final certificate application or a plan of continuation is not filed within 2 years after the date on which the initial certificate is issued; or

(3) The land does not continue to be used as commercial forest land for 15 years after final certification is issued.

(g) The Secretary shall:

(1) Adopt regulations to carry out this section;

(2) Provide to a certified person notice of initial and final certification that the person may file with the Comptroller as evidence of the eligibility of the person for the income tax subtraction modification for reforestation and timberland expense allowed under §§ 10–208 and 10–308 of the Tax – General Article; and

(3) Send a copy of a decertification notice to the Comptroller for purposes of the income tax addition modification for reforestation and timberland expense required under §§ 10–205 and 10–306 of the Tax – General Article.

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